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Appendix A – Cost allocation model

The Department of Corporate and Digital Development (DCDD) uses a cost allocation model to calculate and attribute service delivery costs across service lines. Service usage data, such as transactional volumes, is extracted from our systems, with unit costs applied to determine charges for each client.

Departments are notionally charged for the value of services received, with fees reflected in their budgets and ledgers. Services provided to government business divisions (GBDs) and other non-budget entities operate on a cost recovery basis.

The model is reviewed annually and refined to support accurate forecasting in departmental and GBD budgets.

Product name	Cost driver description	\$ (GST exclusive)
Employment Services		
Executive Contract Officers (ECO)	# of paid ECOs per pay	29.70
Payroll auto pay transaction records	# of pay transaction records – auto	3.95
Payroll manual pay transaction records	# of pay transaction records – manual	16.30
Payroll commencement	# of commencements	134.15
Payroll contacts	# of payroll contacts	16.00
Payroll employees	# of paid employees	6.95
Payroll termination	# of terminations	169.95
Workers compensation payroll	# of workers compensation payroll transaction records	37.00
Finance Services		
Advance cheques/petty cash	# of advance cheques/petty cash	94.50
Accounts Receivable (AR) bank accounts	# of bank accounts managed	492.20
AR process electronic invoice	# of AR electronic invoices processed	25.40
AR Receiver of Territory Monies (RTM) receipts	# of RTM receipts	17.10
Asset additions	# of asset addition transactions	27.10
Asset disposals	# of asset disposal transactions	42.80
Asset maintenance	# of asset maintenance transactions	1.05
Credit cards	# of credit cards	39.00
Interfaced payments	# of interfaced payment transactions	0.85
Internet payments	# of internet payment transactions	66.10
Manual payments	# of manual payment transactions	59.30
Manual ledger transfer	# of manual ledger transfers	47.25

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Product name	Cost driver description	\$ (GST exclusive)
Manual receipts	# of manual receipts	63.35
NTGPay payments	# of NTGPay payment transactions	9.35
Payroll debt recovery	# of full time equivalents (FTEs) per pay	1.30
Power billing and revenue collection/ medicare receipts	# of claims processed	0.65
Business Activity Statement (BAS)/ Goods and Services Tax (GST) return	# of GST lines on BAS	0.50
Fringe Benefit Tax (FBT) return	# of FBT liability lines	10.80
Payroll tax return	# of payroll tax lines	2.60
Across Government Systems		
Asset systems (ASNEX)	% of usage	3 281.70
Contract management (TRAX)	# of contracts	7.30
Financial systems – Expense8	# of Expense8 credit card transactions	5.50
Financial systems – Government Accounting System (GAS)	# of general ledger GAS transactions	0.70
Financial systems – NTGPay	# of NTGPay invoices	4.00
Financial systems – TRIPS	# of TRIPS transactions	4.35
GrantsNT	% of \$ value of grants processed	1 031.10
Human Resource (HR) systems	# of HR system transactions	6.70
HR systems – eRecruit	# of eRecruit Request to Fills (RTF)	16.95
HR systems – FOILS	# of fares out of isolated locations claims	5.90
Procurement systems	# of procurements	611.30
Property leasing system (PROGEN)	# of square metres of accommodation	0.10
TRM administration	Per workstation	2.20
Workforce Development		
Agency analytics and insights	# of FTEs per month	7.30
Early career programs	# of FTEs per month	8.00
Enterprise analytics and insights	# of FTEs per month	1.80
Workforce capability program	# of FTEs per month	23.45
Workforce planning and advice	# of FTEs per month	9.75

Product name	Cost driver description	\$ (GST exclusive)
Workforce Management		
Case management	# of case management processes started per employee	8 599.60
Complex advice	per advice across the full suite of HR services	4 366.85
Simple advice	per advice across the full suite of HR services	566.75
Workforce Operations		
Benchmark	Per benchmarked position	156.45
Entry level recruit	# of FTEs per pay (administrative officer levels only)	0.50
Workforce Business Partners	% of services by agency	1 295.85
Job evaluations	Per evaluation	265.15
Recruitment advertising	# of advertisements	110.20
Service request	# of FTEs per month	35.00
Specific recruitment services	% of services by agency	662.00
RTF processing	# of RTFs processed	62.75
Position occupant moves	# of temporary/nominal moves	12.65
ICT Services		
Contract management and cybersecurity	Per device	6.60
ICT service delivery	Based on agency utilisation	-
Web Services		
NTG web services	# of FTEs per pay	4.20
Web page updates	# of updates	90.65
Procurement Services		
Across government contracts	# of FTEs per pay per contract	0.15
Contract administration	Per transaction for contract amendments (TRAX data)	749.90
Non-standard procurement	Per non-standard procurement (APRO data)	202.50
Procurement advisory services	# of FTEs per client agency	6.30
Tender management	Per tender (APRO data)	2 438.15

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Product name	Cost driver description	\$ (GST exclusive)
Tenders Agency Procurement Services (APS) supported	Per Request for Tender	12 137.70
Tier 2 / Non-standard APS supported	Per Tier 2 Request for Quotation (RFQ) or non-standard procurement	4 023.85
Tier 2 quotes	Per RFQ (APRO data)	202.50
Tier 3 APS supported	Per Tier 3 Request for Quotation	7 681.85
Tier 3 RFQ (including award)	Per quote and award	1 729.50
Tier 3, 4 and 5 quotes	Per quotation or tender for Power Water Corporation only	1 729.50
Property Management		
Leased property management lease management fees	# of square metres of accommodation	1.05
Agency Business Systems		
Agency business systems	Based on agency utilisation	-
Data Services		
Data services	Based on agency utilisation	-
DCDD data warehouse	# of FTEs per pay	7.65
Information Management		
Information management	# of FTEs per month	31.05
Mail, courier and freight services	Services across specific agencies	3 028.80
Training	# per training	187.60
Freedom of Information		
Freedom of information	Charged back based on budget transferred	-

Appendix B – Grants and sponsorships

Organisation	Purpose	\$ (GST exclusive)
Grants		
Central Desert Shire Council, Barkly Regional Council and MacDonnell Regional Council	Free-to-air community television pilot grant program	570 000
Telstra Corporation Ltd	NTG/Telstra remote telecommunications co-investment programs	175 416
OneWi-Fi and Infrastructure	First Nations Community Wi-Fi Program	128 969
8CCC Community Radio Incorporated	Enable 8CCC to sustain its community broadcast service and operations	118 977
Easyweb Digital Pty Ltd	Regional Connectivity Project – community Wi-Fi in Central Australia	68 182
Sponsorships		
Charles Darwin University	IT Code Fair 2025	13 636
Department of Trade, Business and Asian Relations	October Business Month	5 000
GovHack	GovHack 2025 – NT Silver Sponsorship	4 999
Total		1 085 179

Appendix C – Governance – audits

Internal audits and reviews

A summary of internal audits undertaken during 2025–26 is set out in the table below.

Audit/review	Objective	Outcome
Cabinet information security review	Annual review of the department's Cabinet information security measures.	3 matters were identified: one is being addressed and 2 have been resolved.
Accounts receivable assurance and risk assessment	To assess the adequacy of the DCDD Accounts Receivable work unit's governance, systems and operational practices.	5 matters were identified and are being addressed.
Vendor data management review	To assess DCDD's vendor data management practices, focusing on their effectiveness and alignment with best practices and regulatory requirements.	4 matters were identified and are being addressed.
Employee Benefits Unit (EBU) assurance and risk assessment	To assess EBU in terms of approach to assurance and risk management, with a focus on identifying key risks and opportunities for improvement.	7 matters were identified and are being addressed.
Employee Assistance Program (EAP) compliance audit	To assess the Northern Territory Government EAP panel providers' compliance with select obligations specified in EAP contract clauses.	7 matters were identified and have been resolved.
Contract and Procurement Services quality assurance review	To review the current operating environment, with an emphasis on procurement governance, risk management, compliance, operational efficiency and service delivery outcomes.	7 matters were identified and are being addressed.

Audits by the Auditor-General

A summary of external and performance management system audits undertaken by the Auditor-General during 2025–26 is set out in the table below.

Audit/review	Objective	Outcome
DCDD shared services end of year review for the year ended 30 June 2025	To review the adequacy of selected aspects of end of financial year controls over reporting, accounting and material financial transactions and balances.	One matter was identified and is being addressed.
DCDD agency controls audit (ACA) and end of year (EOY) review for the year ended 30 June 2025	The ACA examined selected aspects of the systems in use as required in particular by Treasurer’s Direction Part 3, Section 1 and Procurement Governance Policy and Procurement Rules, with the objective of obtaining reasonable assurance that those requirements were being achieved. The EOY review assessed the adequacy of selected aspects of end of financial year controls over reporting, accounting and material financial transactions and balances.	6 matters were identified: 5 matters are being addressed and one matter has been resolved.
Data Centre Services Financial Statement audit for the year ended 30 June 2025	To undertake sufficient audit procedures relating to the accounts and records of Data Centre Services.	An unmodified audit opinion was issued. No matters were identified.
NT Fleet financial statement audit for the year ended 30 June 2025	To undertake sufficient audit procedures relating to the accounts and records of NT Fleet.	An unmodified audit opinion was issued. One matter was identified and is being addressed.
Personnel Information and Payroll System (PIPS) compliance audit for the year ended 30 June 2025	To determine if there is reasonable assurance that satisfactory internal controls are in place in respect of the PIPS payroll and leave recording functions provided to departments.	5 matters were identified: 3 matters are being addressed and 2 matters have been resolved.
Government Accounting System (GAS) compliance audit for the year ended 30 June 2025	To determine if there is reasonable assurance that there are satisfactory internal controls for central maintenance of GAS and over the financial services provided to departments.	5 matters were identified and have been resolved.

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Audit/review	Objective	Outcome
Common infrastructure for key financial systems for the year ending 30 June 2025	Considered information systems, practices and operations to assess whether management of common infrastructure is planned and executed in a manner that provides confidence that service restoration will meet organisational expectations.	One matter was identified and is being addressed.
Information technology control environment for the year ending 30 June 2025	To address general computer controls areas across GAS, PIPS, Payroll and Payment Management System and NAB Connect.	5 matters were identified: 2 matters are being addressed and 3 matters have been resolved.
Internal control and the APEX system for the year ended 30 June 2025	To assess whether internal controls within DCDD and the APEX system provide reasonable assurance that APEX produces reliable system-generated reports.	One matter was identified and is being addressed.
Manual payroll calculations	A performance management system audit to assess whether there were systems in place to ensure that employees were paid their backdated wage increases and other entitlements in accordance with the applicable enterprise agreement, and that those payments were processed in a timely manner.	2 matters were identified and have been resolved.
Police information system replacement project	To conduct a post implementation review of the SerPro project.	10 matters were identified and are being addressed.



